

**Crosswalk for the  
Statement of Financing**

Statement of Financing Line Item Titles	SGL	SGL Title	Beg Bal/End Bal
<b>Obligations and Nonbudgetary Resources</b>			
<b>Obligations Incurred</b>			
	4801	Undelivered Orders - Unpaid (Category A, Direct)	E-B
	4802	Undelivered Orders - Paid (Category A, Direct)	E-B
	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders (Category A, Direct)	E
	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders (Category A, Direct)	E
	4901	Expended Authority - Unpaid (Category A, Direct)	E-B
	4902	Expended Authority - Paid (Category A, Direct)	E
	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority (Category A, Direct)	E
	4982	Upward Adjustments of Prior-Year Paid Expended Authority (Category A, Direct)	E
	4801	Undelivered Orders - Unpaid (Category B, Direct)	E-B
	4802	Undelivered Orders - Paid (Category B, Direct)	E-B
	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders (Category B, Direct)	E
	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders (Category B, Direct)	E
	4901	Expended Authority - Unpaid (Category B, Direct)	E-B
	4902	Expended Authority - Paid (Category B, Direct)	E
	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority (Category B, Direct)	E
	4982	Upward Adjustments of Prior-Year Paid Expended Authority (Category B, Direct)	E
	4801	Undelivered Orders - Unpaid (Direct, Not Subject to Apportionment)	E-B
	4802	Undelivered Orders - Paid (Direct, Not Subject to Apportionment)	E-B
	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders (Direct, Not Subject to Apportionment)	E
	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders (Direct, Not Subject to Apportionment)	E
	4901	Expended Authority - Unpaid (Direct, Not Subject to Apportionment)	E-B
	4902	Expended Authority - Paid (Direct, Not Subject to Apportionment)	E
	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority (Direct, Not Subject to Apportionment)	E
	4982	Upward Adjustments of Prior-Year Paid Expended Authority (Direct, Not Subject to Apportionment)	E
	4801	Undelivered Orders - Unpaid (Reimbursable)	E-B
	4802	Undelivered Orders - Paid (Reimbursable)	E-B
	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders (Reimbursable)	E
	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders (Reimbursable)	E
	4901	Expended Authority - Unpaid (Reimbursable)	E-B
	4902	Expended Authority - Paid (Reimbursable)	E

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<b>Less: Spending Authority from Offsetting Collections &amp; Adjustments</b>	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority (Reimbursable)	E
	4982	Upward Adjustments of Prior-Year Paid Expended Authority (Reimbursable)	E
	4252	Reim. and Other Income Earned - Collected	E
	4261	Actual Collection of Fees	E
	4262	Actual Collection of Loan Principal	E
	4263	Actual Collection of Loan Interest	E
	4264	Actual Collection of Rent	E
	4265	Actual Collections from Sale of Foreclosed Prop.	E
	4266	Other Actual Collections - Non-Federal	E
	4271	Actual Program Fund Subsidy Collected - Definite - Current	E
	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E
	4273	Interest Collected from Treasury	E
	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E
	4275	Actual Collections from Liquidating Fund	E
	4276	Actual Collections from Financing Fund	E
	4277	Other Actual Collections - Federal	E
	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	E
	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	E
	4251	Reim. and Other Income Earned - Receivable	E-B
	4281	Actual Program Fund Subsidy Rec.- Definite - Current	E-B
	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E-B
	4283	Interest Receivable from Treasury	E-B
	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E-B
	4285	Receivable from Liquidating Fund	E-B
	4286	Receivable from the Financing Fund	E-B
	4287	Other Federal Receivables	E-B
	4222	Unfilled Customer Orders With Advance	E-B
	4221	Unfilled Customer Orders Without Advance	E-B
	4255	Approp. Trust Fund Expd Transfers - Collected	E
	4225	Approp. Trust Fund Exp Transfers - Receivable	E
	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	E
	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E
<b>Donations</b>	5610	Donated Revenue - Nonfinancial Resources	E
	5619	Contra Donated Revenue - Nonfinancial	E
<b>Financing Imputed for Cost Subsidies</b>	5780	Imputed Financing Sources	E
<b>Transfers-in (out)</b>	5720	Financing Sources Transferred In Without Reimbursement	E
	5730	Financing Sources Transferred Out Without Reimbursement	E
<b>Exchange Rev. not in the Budget</b>	1310	Accounts Receivable	E-B
	1319	Allowance for Loss on Accounts Receivable	E-B
	1340	Interest, Penalty, and Administrative Fees Rec.	E-B
	1349	Allowance for Loss on Interest Receivable	E-B

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	5900	Other Revenue	E
	5909	Contra Revenue for Other Revenue	E

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<b>Nonexchange Rev. not in the Budget</b>	1340	Interest, Penalty, and Administrative Fees Rec.	E-B
	5900	Other Revenue	E
	5909	Contra Revenue for Other Revenue	E
	5790	Other Financing Sources	E
<b>Other</b>			
<b>Total Obligations as Adjusted &amp; Nonbudgetary Resources</b>			
<b>Resources That Do Not Fund Net Cost of Operations</b>			
<b>Change in Amt of Goods, Services, and Benefits Ordered but Not Yet Received or Provided (Net Inc.) Net Dec.</b>	4801	Undelivered Orders - Unpaid	E-B
	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	E
	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	E
	4802	Undelivered Orders - Paid	E-B
	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	E
	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	E
	4221	Unfilled Customer Orders Without Advance	E-B
	4222	Unfilled Customer Orders With Advance	E-B
<b>Change in Unfilled Customers Orders</b>			
<b>Costs Capitalized on the Balance Sheet (Inc.) Dec.</b>	1711	Land and Land Rights	E-B
	1712	Improvements to Land	E-B
	1719	Acc. Depreciation on Improvements to Land	E-B
	1720	Construction in Progress	E-B
	1730	Buildings, Improvements, and Renovations	E-B
	1739	Acc. Depr. on Buildings, Improvements, and Renovations	E-B
	1740	Other Structures and Facilities	E-B
	1749	Accum. Depr. on Other Structures and Facilities	E-B
	1750	Equipment	E-B
	1759	Accumulated Depreciation on Equipment	E-B
	1810	Assets Under Capital Lease	E-B
	1819	Acc. Depreciation on Assets Under Capital Lease	E-B
	1820	Leasehold Improvements	E-B
	1829	Acc. Amortization on Leasehold Improvements	E-B
	1830	Information Technology Software	E-B
	1839	Acc. Amortization on Information Tech. Software	E-B
	1840	Other Natural Resources	E-B
	1849	Allowance for Depletion	E-B
	1890	Other General Property, Plant, and Equipment	E-B
	1350	Loans Receivable	E-B
	1511	Operating Materials and Supplies Held for Use	E-B
	1512	Operating Materials and Supplies Held in Reserve for Future Use	E-B
	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E-B
	1521	Inventory Purchased for Resale	E-B
	1522	Inventory Held in Reserve for Future Sale	E-B
	1523	Inventory Held for Repair	E-B
	1524	Inventory - Excess, Obsolete and Unserviceable	E-B
	1525	Inventory - Raw Materials	E-B
	1526	Inventory - Work in Process	E-B

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<b>Financing Sources That Fund Costs of Prior Periods</b>	1527	Inventory - Finished Goods	E-B
	1529	Inventory - Allowance	E-B
	1561	Commodities Held Under Price Support and Stabilization Support Programs	E-B
	1569	Commodities - Allowance	E-B
	1571	Stockpile Materials Held in Reserve	E-B
	1572	Stockpile Materials Held for Sale	E-B
	1591	Other Related Property	E-B
	1599	Other Related Property - Allowance	E-B
	1620	Investments in Securities Other Than Public Debt Securities	E-B
	1690	Other Investments	E-B
	2220	Accrued Unfunded Liabilities	E-B
	2610	Retirement Plans	E-B
	2620	Insurance Plans	E-B
	2690	Other Actuarial Liabilities	E-B
	2940	Capital Lease Liability	E-B
	2920	Contingent Liabilities	E-B
	2990	Other Liabilities	E-B
	2995	Accrued Cleanup Cost	E-B
	7400	Prior Period Adjustments	E-B
<b>Total Resource That Do Not Fund Net Costs of Operations</b>			
<b>Costs That Do Not Require Resources</b>	6710	Depreciation, Amortization, and Depletion	E
	6720	Bad Debt Expense	E
	7190	Other Gains	E
	7290	Other Losses	E
	7210	Losses on Disposition of Assets	E
	6500	Cost of Goods Sold	E
	6790	Other Exp. Not Requiring Budgetary Resources	E
	7300	Extraordinary Items	E
<b>Total Costs That Do Not Require Resources</b>			
<b>Financing Sources Yet to be Provided</b>	6800	Future Funded Expenses	E-B
<b>Net Cost of Operations</b>			